

TR/AC/DEC/15

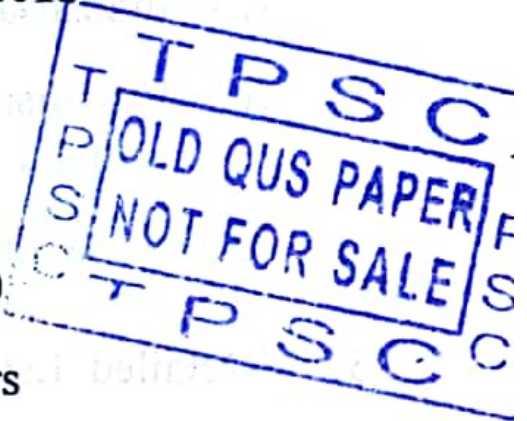
**Departmental Examination of Engineering  
Officers, December-2015**

**ACCOUNTS**

**(Without Books)**

**Full Marks – 100**

**Time – Three hours**



The figures in the margin indicate full marks  
for the questions.

**GROUP – A**

Answer *all* questions, each carries 2 marks.

Choose the correct answer and write in the answer  
sheet.

2×25=50

1. 'Original Works', among other items, includes

- (a) Remodeling or replacement of existing works
- (b) Only all new constructions
- (c) Only special repairs to newly purchased buildings
- (d) None of the above

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2. Work-charged establishment does not include industrial employees

(a) Non-industrial employees

(b) Industrial employees

(c) Establishment as is employed upon the actual execution

(d) None of the above

3. Detailed Estimate should be prepared

(a) For obtaining an assurance from the Department / Ministry

(b) After obtaining an assurance from the Department / Ministry

(c) For the proposed project only without an assurance

(d) None of the above

4. Contractor's Ledger should be prepared in Form

(a) CPWA- 52

(b) CPWA- 43

(c) CPWA - 92

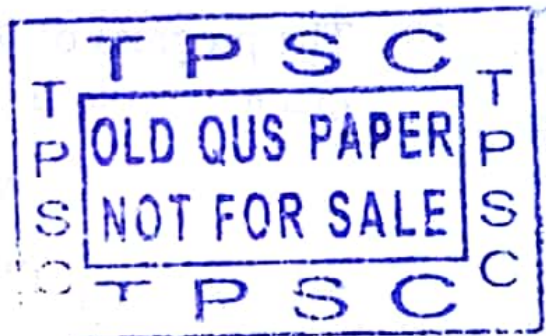
(d) None of the above

5. To facilitate the preparation of Rates Schedule of rates should be prepared

- (a) On the basis of the rates prevailing in each locality
- (b) On the basis of rates prevailing in the District
- (c) On the basis of rates prevailing in the State
- (d) None of the above

6. Register of Works should be prepared in

- (a) Form – CPWA 40
- (b) Form – CPWA 43
- (c) Form – CPWA 92
- (d) None of the above



7. 'Operation charges' should be shown

- (a) As receipts of stock under the Sub-head 'Manufacture'
- (b) Not as receipt of stock
- (c) As other establishment expenses
- (d) None of the above



8. Collection of data for estimates, preparation of drawings and site plan is the duty of

- (a) Site Engineer
- (b) Surveyor
- (c) Divisional Engineer
- (d) None of the above

9. To supervise works of Tracer is the duty of

- (a) Surveyor
- (b) Draftsman
- (c) Junior Engineer
- (d) None of the above

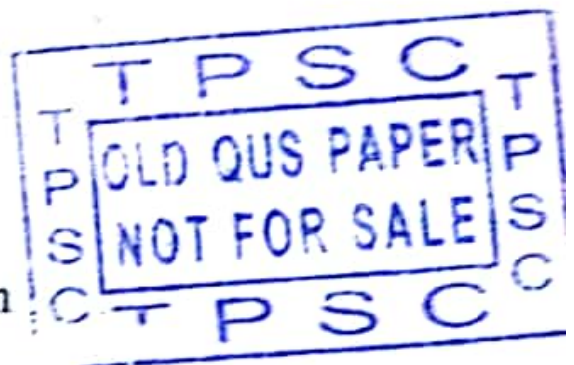
10. The progress of the manufacture will have to be maintained in a 'Register of Manufacture' in

- (a) Form – CPWA 42
- (b) Form – CPWA 43
- (c) Form – CPWA 2
- (d) None of the above

11. Transfer of a work from productive to unproductive category, or vice versa will effect

- (a) The progress of the work
- (b) The recording of all future transactions in connection with it

- (c) Will not have any effect on the work  
(d) None of the above
12. Treatment of recoveries of expenditure in accounts of the Public Works Department is exhibited in  
(a) Statement E (b) Statement D  
(c) Statement A (d) None of the above
13. In the case of works for CGHS where architectural services are provided by Central Design Bureau of CGHS, necessary rebate is given  
(a) @ 2% (b) @ 1%  
(c) @ 3% (d) None of the above
14. The invoice-cum-bill received from the Supplying Division against 'Works Advance' should be adjusted  
(a) Within 7 days  
(b) In the same month  
(c) In the following month  
(d) None of the above



15. Sectional Officers (Junior Engineers), posted in Central Stores Divisions are
- (a) Exempted from furnishing security
  - (b) Not exempted from furnishing security
  - (c) Jointly responsible for furnishing security
  - (d) None of the above
16. Divisional Officers are to have stock taken throughout their divisions at least
- (a) Twice in a year
  - (b) Once in a year
  - (c) Every month
  - (d) None of the above
17. A contractor is to be paid for 30 Cum of RCC work at 30% above the estimated rate of Rs. 3,000 per Cum. Recovery for steel @ 500 per Cum of RCC and Rs. 60 per Cum for water for curing. Amount payable to him
- (a)  $(Rs. 3000 \times 30)$  plus 30% of it minus  $Rs. 560 \times 30$
  - (b)  $(Rs. 3000 - 560) \times 30 + 30\%$  of it



(c)  $(\text{Rs. } 3000 - \text{Rs. } 500) \times 30 + 30\% \text{ of it minus } 60 \times 30$

(d) None is correct

18. Retention money, deducted from the RA bills of a contractor should be released

(a) After final measurement is taken

(b) After furnishing of final bill

(c) After one year from the date of payment of final bill

(d) None of the above

19. A Divisional Store is considered as a large Store

(a) Where materials worth Rs. 2 lakhs or over are stocked

(b) Where materials worth Rs. 5 lakhs or over are stocked

(c) Where materials worth Rs. 10 lakhs or over are stocked

(d) None of the above

20. 'Ordinary repairs' shall include
- (a) Repairs executed annually or periodically
  - (b) Repairs including 'special repairs' executed periodically
  - (c) Renewal of floors and roofs
  - (d) None of the above
21. The general administration of all the stores of a Division is vested
- (a) In the Sub-Divisional Officer
  - (b) In the Store in Charge
  - (c) In the Divisional Officer
  - (d) None of the above
22. Liquidated Damage is to be charged on a contractor
- (a) When the work is not completed within the agreed time schedule
  - (b) When work completed but final bill not submitted within the agreed time schedule
  - (c) When the work is left incomplete within the original time schedule but time extension granted
  - (d) None of the above



23. Under Clause 11 of Fundamental Rule 45-B, expenditure incurred on storm water drainage will be regarded as expenditure

- (a) On site preparation
- (b) On minor works
- (c) On new and additional works
- (d) None of the above



24. Cheque Drawing DDO's are permitted to make payments for advances

- (a) After obtaining the sanction of the competent authority
- (b) Without obtaining the sanction of the competent authority
- (c) With the approval of the Pay & Accounts Officer
- (d) None of the above

25. Materials, not provided in the contract of a contractor

- (a) Can be issued by the Divisional Officer free of cost to the contractor for the interest of the work

- (b) Department may render assistance to the contractor in procurement of the materials instead of free issue
- (c) The contractor is to arrange the materials.
- (d) None of the above.

#### GROUP – B

Answer any 25 (*twenty five*) from the following questions :  $2 \times 25 = 50$

26. What is the mode of obtaining cash ?
27. Narrate at least five categories of bills which a Cheque Drawing DDO is permitted to make payments.
28. What is the period of validity of a cheque ?
29. Narrate 'Priced Vocabulary of stores'.
30. What is 'Priced Stores Ledger'?
31. Narrate the types of tools and plant of a division.
32. What are the rights of Contract Labour ?
33. State at least two duties and responsibilities of Senior Architect.

34. What is the constitution of Committee on Non-Plan Expenditure (CNE) ?
35. What are the entries require to be recorded in the first page of the Measurement Book ?
36. Can a duplicate set of tender documents be supplies to a contractor, if so how ?
37. What are the duties and responsibilities of Tracer ?
38. What is Performance Guarantee ?
39. Under what circumstances and conditions works may be awarded without call of tender ?
40. How and in which CPWD Form 'Register of Immovable Government Properties' is maintained ?
41. Describe deviation in technical sanction.
42. How retrospective sanctions to revision of pay or grant of concessions can be given under GFR 2005 ?
43. Describe the procedure for re-employment of retrenched workmen.
44. Narrate the procedure of disposal of purely temporary structures.

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45. Distinguish between Service Departments and Commercial Departments.
46. Describe the procedure of verification of unused balances of materials charged direct to work.
47. How goods can be purchased without quotations?
48. What is Two Bid System?
49. Describe the procedure to be followed regarding loss of cheque book / blank cheque.
50. In which Form a Bill register is to be maintained?
51. Describe 'Appropriation and Re-appropriation'.
52. What procedure is followed for release of retention money?
53. Whether Tenders can be sold to a contractor with Blemish Record.
54. What is the tendering limit where materials are stipulated for issue?
55. Describe 'Imprest Cash Account'.

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